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*Attorneys for Hydro Aluminum Precision
Tubing North America, LLC*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re: : Chapter 11
: :
DANA CORPORATION, *et al.*, : Case No.: 06-10354 (BRL)
: :
Debtors. : (Jointly Administered)
-----X

NOTICE OF APPEAL

Hydro Aluminum Precision Tubing North America, LLC, by its undersigned counsel, appeals under 28 U.S.C. § 158(a) and Rule 8003 of the Federal Rules of Bankruptcy Procedure to the United States District Court for the Southern District of New York from the Order of the United States Bankruptcy Court for the Southern District of New York (Hon. Burton R. Lifland) entered on April 26, 2007 (Docket No. 5175) valuing all reclamation claims filed in the Debtors' chapter 11 cases at zero. A copy of the Bankruptcy Court Order is attached hereto as Exhibit A. A copy of the Bankruptcy Court Memorandum Opinion dated April 19, 2007 is attached hereto as Exhibit B.

The names of all parties to the order appealed from and the names, addresses, and telephone numbers of their respective attorneys are as follows:

APPELLANT:

Hydro Aluminum Precision Tubing
North America, LLC

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APPELLEES:

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*Conflicts Counsel to the Debtors
and Debtors in Possession*

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Dated: New York, New York
May 7, 2007

Respectfully submitted,

/s/ Mark T. Power

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